De EU en de fiscale soevereiniteit van de Caribische Koninkrijksdelen

mr. Germaine Rekwest

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De rol van de EU

1. Concorderende rechtspraak
2. Strijd tegen schadelijke belastingconcurrentie

- 1997 **EU Code of Conduct** for business taxation

- EU schadelijke preferentiële regimes

- 2008 EU **Tax Good Governance**

  * transparantie

  * informatie-uitwisseling

  * fair taxation

EU Tax Good Governance

1. Transparantie, informatie-uitwisseling en fair taxation
2. + minimum standaarden BEPS
3. Derde landen (niet-EU lidstaten)

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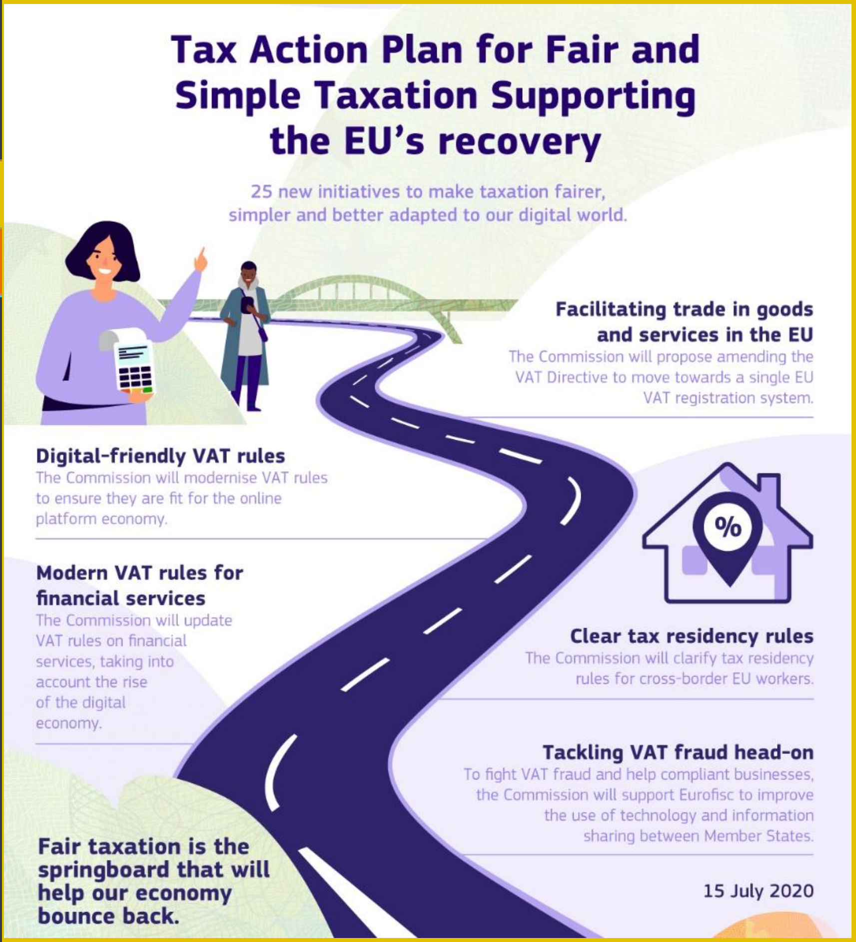
FAIR TAXATION



- Juli 2020 EC: ‘New EU Tax Package’
- COVID-19
- Wat is ‘fair’?
- Impact op fiscale soevereiniteit?
- dr. Irma Mosquera

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Statement dr. Irma Mosquera

"(…) However, the impact of the Code of Conduct and the use of the list of non-cooperative jurisdictions on "small jurisdictions" especially the overseas countries and territories of EU countries should be taken into account by the EU. These "small jurisdictions" – small islands in particular – have little economic weight in the global tax landscape. These small jurisdictions face unique economic challenges due to their small population, limited resources and excessive dependence on international trade"

https://globtaxgov.weblog.leidenuniv.nl/files/2020/11/Statement-Mosquera-EU-Parliament-FISC-Public-Hearing-2-Dec-2020-FINAL-.pdf

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